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A N
A P P E N D I X
T O
The Present State of the Nation.
C O N T A I N I N G
A R E P L Y
T O T H E
O B S E R V A T I O N S
O N T H A T
P A M P H L E T.

When *Satire* flies abroad on Falshood's wing,
Short is her life indeed, and dull her sting.

CHURCHILL.

L O N D O N :

Printed for J. ALMON, opposite Burlington House, in
Piccadilly.

MDCCCLXIX.

[Price One Shilling.]

110.1767. K66

E R R A T A.

Page 6, for, *as conveying*, read, conveying.

Page 8, for, *deaths of 133,000 of our Seamen*, read, dead
and missing on board the ships, in the Go-
vernment Service only, being 135,000
Seamen.

Page 15, 7th line from the bottom, dele, *at last*.

Page 49, for, *has the effrontery*, read, has *be* the effrontery.
for, *Or would inuendo*, read, or would he inuendo.

Page 60, for, *complaisency*, read, complacency.

Page 63, line 15 from the top, for, 2,426,915, read,
2,376,915.

line 17, for, 7,548,102, read, 7,598,102.

line 21, for, 301,924, read, 303,924.

APPENDIX, &c.

AFTER near four months repeatedly promising a *speedy* publication, the public are at length favoured with *Observations* on the State of the Nation. Had they contained only corrections of my errors, I should have profited of their information, mended my book, and thanked the author; but this writer's charges are of a different nature, and it will be expected from me to clear myself from the imputations he so generally lays at my door, of having deceived my countrymen. I shall not, however, follow him through all his mazes of misrepresentation, nor attempt to imitate the brilliant poignancy of his personal reflections, or the elegant turn of his abusive language; I frankly own, I have no talents for such things; and my heart tells me, I have not the disposition to employ them, if I had. I have, indeed, no temptation to retort his calumnies; for upon me, to whom he owes no obligation, he has been even less severe, than upon those gentlemen with whom he professes he is connected in the strictest friendship, "and whose houses are always open to him;" for he sarcastically charges

B them

them with wants, which I never should have imputed to them, and which I really think they are in a good degree free from, the wants of virtue and ability. I had markt no other character, as the description of those I wish'd to see employed in the public service, and invested with the offices of the state, than their being men of virtue and ability; but for this, he charges me with *making his friends the objects of my dislike*; as conveying to his readers his apprehensions, that under *my description* they will never be called again to ministry. But however I may excuse the charges he makes against me, or how willingly soever his friends may overlook the liberties he takes with them, the public will perhaps think more hardly of the freedom with which he treats a much more distinguished character, whom he chuses to address as the author of the present State of the Nation, notwithstanding that gentleman publicly disavow'd the writing of it, by advertisement in the papers immediately after its publication, and upon many occasions since has declared, that however he might approve of the work in general, and of its purpose, that he neither was the author of it, nor agreed with the writer in every thing it contained. His declarations can never require corroboration; nor would it be less than presumption in me, to pretend to give them weight by any asseverations

severations of mine. Even the writer of the *Observations* will not ask for further evidence of this fact, than he has had already: for it appears from his having changed his motto, from one particularly pointed at that gentleman to one more general, that he saw the advertisement, and knew of his disavowal. How he could afterwards, in despite of his conviction, charge that gentleman not only with digesting the plan, but with entertaining every opinion, and supplying every idea delivered in that work, will be matter of astonishment to those, who are unacquainted with the malevolence of party writers?

I agree with the *Observer*, that the relative state of any branch of trade is not always to be collected from a comparison of the mediums of several years at different periods; a trade upon its increase, and upon its decline, if the increase and declension be alike gradual, would appear, by a comparison of the mediums of each, to have continued without variation during both periods. The value of each year should therefore always be noted at the same time that the medium is taken, to enable the public to form a judgment of its progressive condition, as well as of its total amount. This even the *Observer* will not say I have not done in every instance, and particularly in that respecting the number of shipping arriving in our ports in the

several years of peace and war. I am sorry, I see no sufficient reason in his Observations, upon the conclusions I have there drawn, either for altering my book, or changing my opinion, or I should readily do both; but I really cannot conceive, that the deaths of 133,000 of our seamen on board the ships in the government service only, exclusive of the loss on board of our privateers; or the reduction of 1756 sail from the number of our merchantmen, is any proof of the *increasing* state of our commerce. The number of arrivals in the year 1761, appears indeed to have increased; but if the preceding year be added to it, the sum of both will fall short of the double medium of the whole, tho' in tonnage it exceeds it. But where one year is much below the medium, and the next exceeds it in a matter so extremely casual, as the arrival of ships the day before Christmas, or the day after, for that will make the entries in different years, one would be much apter to impute the difference to the accident of winds, than to any material alteration in the course of trade.— I will grant, however, that the capture of the French islands occasioned our merchants to purchase shipping, for the importing of their products, as in none other than British shipping could they be imported; yet still my assertion, that the *carrying trade* of this country was ruined by the war, will stand unimpeached, for by that trade is always understood

understood the transportation of foreign commodities from one foreign country to another, taking our own country in the way, and not the transportation of the products of our own dominions, or of countries which were become our own by conquest. In this instance, and indeed in every other, this writer either mistakes the purpose of my pamphlet, or wilfully misrepresents it. I never meant to blame the war, nor any transaction of it; neither was it my intention to depreciate our conquests, or throw a veil over our successes—providence gave a remarkable blessing to our arms, and in an especial manner directed our councils. But it would be tempting him to withdraw his succor from us, should we consider a state of war as an happy circumstance, pine at its termination, or be anxious for it renewal. This has been too much the case with my fellow subjects, many of whom think things never went so well with the nation as during the war, and blame those who concluded the peace, as the authors of all the public evils this country now groans under. It was to set these mistaken men right in their judgments, to shew to them whence the misfortunes they complain of derive their source, and to make them look to the continuance of peace, as the only remedy for the public grievances, that I entered into a detail of the effects of the late war; and
however

however I may have executed the undertaking, I flatter myself, that no friend to mankind will censure my motives.

If in the terms in which I have mentioned the capture of the French islands, I can be supposed to have intended to throw any blame on the officers who commanded the expeditions against them, it was far from my purpose ; and as I find such a use has been made of my expressions, I have expunged those expressions, and reprinted the pages, since the publication of the *Observations*. Yet I mean not, by this acknowledgment, to declare my acquiescence in the positive assertion of this writer, “ that in our first attempt upon Martinique, we were actually *defeated*”, neither is it my intention to profess my belief, that the same island was defended to the last extremity in the following year ; that Guadaloupe was taken by the dint of military prowess or stratagem ; that Granada, Dominica, St. Vincents, St. Lucia, Margalante, all made the best resistance their defences could admit of.

The *immediate convenience* which France found in our taking possession of those islands, is a matter of another kind, and which this writer, whilst he denies it in terms, would assist me to prove by the facts he states (page 9). In order to shew, that the remittance of the products of the French islands *had not* been suspended

pended by the War, and that after their
 surrender to our forces, the French inhabi-
 tants *did not* sell their commodities to the
 people of England, and remit, by bills of
 exchange, a considerable part of the price
 to France, in discharge of their debts to
 the French merchants ; this writer tells us,
 that the *imports* from Guadaloupe in 1761,
 were valued at 482,179 *l.* and in 1762,
 the *imports* from that island and Mar-
 tinico amounted to 801,669 *l.* He is mis-
 taken, I believe, in the value of the im-
 ports from Guadaloupe in 1761 ; for by an
 account which I have seen, they amounted
 to 603,269 *l.* which I suppose he will take
 to be still more in favour of his argument ;
 for, according to him, the greater the va-
 lue of our imports from thence were, and
 the more they exceeded the value of our
 exports thither, the *less probable* it is, that
 any considerable part of the surplus was re-
 mitted thro' Great Britain to France in Pay-
 ment of old debts.—Had this writer stated
 the value of the *exports* to Guadaloupe, or
 the other islands, he perhaps would have
 found it difficult to persuade his readers,
 that so considerable a ballance, as there
 would then appear to be owing to those
 islands, had been all expended by the *pro-
 digious number of wealthy French inhabitants*,
 who came over here to reside upon the
 surrender of those islands ; or in any other
 way,

way, which he could have ventured to have suggested. What he has not done, I will take the trouble of doing for him.

The imports from Guadaloupe in 1761,
amounted to 603,269

The exports to Guadaloupe in } 118,569
1761, amounted to }

Ballance £. 484,700

When this writer shall fairly account to the public for the investure of the greatest part of this ballance, (I do not say the whole) I will then think it incumbent on me, either to give a detail of the remittances which were actually made to France, by the inhabitants of Guadaloupe, in that year, or by the British merchants for their account, or retract all that I have advanced upon this head.

Another very wonderful proof which this writer gives, that “ none, or but a very contemptible part,” (page 11) of the value of the produce of the foreign islands, could be remitted to France in the year 1761, or 1762, is that in the year 1763, when he says, we had ceased to *export* to those islands, we *imported* from them to the amount of 1,395,300 *l.* and this too, when they might have freely sent their produce to France or Spain.

How exceedingly honest these people are in their dealings with Englishmen, and how
much

much otherways in their dealings with their own countrymen? They cheerfully made remittances after *the islands were restored*, to discharge the debts they had contracted with us, whilst they were in our possession. But they never thought of remitting any thing, or at best “but very contemptible sums,” to France, whilst they were in our hands, in discharge of their debts they had contracted with their mother country, and their old connections. The truth is, Great Britain is by far a better market for the sale of West India products, than either France or Spain, and the French and Spanish inhabitants of those islands would, at this day, gladly send us their whole products if they were permitted so to do, and pay their merchants in their mother countries by bills upon Great Britain. Before the rupture with Spain, it was the practice of some traders in our northern colonies, to carry down the specie and bills, which were sent from hence, to pay the troops in America, and with them purchase the products of the French islands at Monte Christo, which were brought thither for that purpose. This traffic, in a merely commercial estimate, was certainly an advantageous one to the subjects of Great Britain, as they got a considerable profit upon the sale of those commodities in foreign countries, and the transportation of them was a benefit to our

C

navigation.

navigation. But on the other hand, it was rightly considered, that the vigilance of our cruisers had so interrupted the trade between France and those islands, that the premium for insurance was run up to 40 *per cent* : under which disadvantage no inhabitant of those islands would think of making any considerable remittance, in bulky commodities. And that in a war of expence, it was of more importance to Great Britain, to *prevent* the French remittances being made, than that her subjects should gain an advantage by making them for her ; and therefore this beneficial commerce was stopped. But when the French islands fell into our hands, the war premium for insurance was not only reduced but taken away ; for as they shipped their products to England, they were safe from our cruisers ; and if they were carried into France, they could claim them as French property. They were, however, chiefly purchased by our traders, and remittances were made in bills of exchange of such part of their value as was sent to France. It is no point with me to cover this unhappy man with shame ; I write not to disgrace him, but to inform my countrymen ; and it is with that view I have related the above transaction, which carries with it so strong an evidence of the truth of the representation I had made.

It

It may, however, serve to make him a little more cautious in his future censures, if I remind him of the arguments used by his own friends, for the opening free ports in our islands of Dominica. They granted, that the specie remittances from our West India islands might be lessened thereby ; but they contended, that more advantageous returns would be made to Great Britain in the products of the French islands, the inhabitants of which they insisted would deliver them to us at Dominica, notwithstanding the risque of seizure by the French King's officers, because we should give them a better price than they could get from their own merchants.

In the discussion which I have given this subject, I hope I shall not be understood, to intend any apology for restoring the foreign islands by treaty to their former owners. I have neither here, nor in the former part of this Pamphlet, carried my reasoning beyond the *present* and *immediate* effects of their capture ; effects which must have lessened every day we continued to hold them, and at last, if the terms of the capitulations did not stand in the way, must at length have intirely ceased. This writer's insinuation, therefore, that I have been vindicating the treaty, in restoring those islands, is altogether without foundation ; and if he means to charge the great Statef-

man, who was a Secretary of State at the time the plans for the reduction of Martinique, and the Havannah, were carried into execution, with consenting to restore them without compensation, I must tell him, that it was publicly spoken of at the time the treaty of Paris was negotiating, that this gentleman resigned his office of Secretary of State for no other reason, than that further cessions in the West Indies were not insisted on.

When I am upon this subject, it may be proper to take notice of this writer's attempt, to state a contradiction between what I had said of the waste of our people by West India expeditions, and the facility with which we can again recover the restored West India islands; but the contradiction is of his own creating. I did not say, that we could not, if the war had continued, have made further conquests in the West Indies; but I said, they would have been expensive and destructive of our people; they will ever be so, and I hope peace will continue, that the necessity for making them may be avoided; but when we do make war, our forces must be directed where they can make the greatest impression upon the enemy—God forbid, that we should ever go to war for the sake of making conquests, or that our acquisitions by a war should ever be deemed a sufficient

ficient indemnification for the mischiefs occasioned by carrying it on.—It is the great security for the continuance of the general tranquility, that it is hardly possible for it to be the interest of any nation to begin a war. It surely is not the interest of Great Britain to do so; and to convince my countrymen of that truth, is one chief purpose of my laying before them a State of the Nation. Neither can it be the interest of France or Spain to break the peace, as the issue of the last war must have shewn them. And the cessions they have made Great Britain by the treaty of Paris, will surely not serve to create in them an opinion, that they shall begin another war with greater advantages than they did the former.—I sincerely wish the peace of all nations, and if their greatness excites them to destroy it, their becoming sensible of the calamities it brings upon themselves, may prove a check to their pride.

This writer's emphatical and repeated censure of the inaccurate *title* I had given to the French account, of the sums raised by France for the expences of the war, was most fortunately for him published before the correct edition, which I had advertised could be brought out. I had, indeed, by the *title* which I had given the account in the note, said more than the truth, but in no other part of the book, nor in any reasoning

ing which I had grounded upon that account, or which seems to refer to it, have I exceeded the truth. The reader will find the account stated anew, and more particularly in this edition : and from that state, which this writer will not, I believe, deny to be as just as the one which he is possessed of, the following facts may be collected.

Raised by new taxes within the respective years.

In 1960, Vengtieme and Dixieme	72,340,000	3,288,181
In 1761, Vengtieme, Dixieme, and Freegift	} 75,030,787	3,410,490
In 1762, Vengtieme, Dixieme, and Freegift		
	<hr/>	<hr/>
By new taxes in three years	222,401,574	10,109,161
	<hr/>	
In 1756, By anticipations for 6 years expirable in 1762,	} 89,000,000	
In 1757, By anticipations for 11 years expirable in 1768,		
In 1758, By anticipating a new tax on tobacco for 10 years expirable in 1768,	} 30,000,000	
In 1759, By Freegift and an- ticipations for 5 and 6 years expirable 1764 and 1765,		
In 1760, By anticipations for 11 years expirable 1771,	} 50,000,000	
In 1762, By anticipations for 6 years expirable 1769,		
	392,390,787	17,881,304
		<hr/>
		27,990,565

In

In 1758, By the sale of augmentations of salaries	}	20,000,000	
In 1761, By the like sale		27,840,000	
In 1760, By renewal of a farm for 22 years, with some additions	}	30,283,900	
		<hr/>	
		78,123,900	— 3,551,086

In 1758, By assignments of 1500,000 revenue till reimbursed	}	40,000,000	
In 1760, By assignment of 1,800,000 until reimbursed	}	60,000,000	
		<hr/>	
		100,000,000	4,545,454

In 1758, By the sale of life annuities	}	45,000,000	
In 1761, By annuities		80,000,000	
		<hr/>	
		125,000,000	

By loan agreeable to the practice in England.

In 1756,	32,000,000	{	188,000,000	
In 1757,	96,000,000			
In 1759,	60,000,000			
	<hr/>		313,000,000	14,227,272
				<hr/>
				50,314,367

The sum of all which is that of the 50,314,367 *l.* raised by France for the expences of the war ; 10,109,161 *l.* was raised by taxes imposed during the war ; all which have, I believe, since been remitted. Tho' the *Observer* says, that only a single vengtieme has been taken off ; that the other considerable tax, which was imposed for the purposes of the war, that upon tobacco, was pawned only to the year 1768, and is therefore

fore now liberated, and may be also remitted, if it has not since been prolonged. That the old revenues, which were anticipated during the war, will have worked themselves clear the greater part in 1768, and the last in 1771. That the remaining sums, with which the old revenue of France is burdened, amounts to no more than 18,772,726 *l.* of which 4,545,454 *l.* is in a course of discharge; but in what time it will be effected, I pretend not to say, as I know not whether the interest be paid exclusive of the sums assigned for reimbursement of the capital; and if we take in the augmentation of the officers salaries, and even add the premium for the renewal of the farm, and charge as debt the full sums which were advanced upon those accounts, the total will be no more than 22,323,812 *l.* And this is the whole amount of the charge remaining upon the vast standing revenue of France, as *the consequences of the last war*, whilst probably not one considerable tax is now remaining upon the people, which was *then imposed*. This, I say, is what appears upon the evidence of these accounts; for the truth of which I pretend not to vouch, neither do I mean to assert, that every thing has been done since the peace in the French finances which might or ought to have been done, or which these accounts would lead us to expect. But I flatter myself,

self, that my countrymen will see in them sufficient evidence to justify the representation I have made of the different effects which the late war has had upon the two nations. It was *those effects only* which I was inquiring into and stating; for whatever might be their relative condition before the war, or whatever it may be since, exclusive of the consequences of the war, was not within my purpose. I will not, however, draw the comparison closer between the two nations, nor point out the specific differences in the two accounts—for I wish only to inform the judgment of my readers, not to inflame their passions, or fill them with anxiety and discontent. My desire is to prompt my fellow-subjects to assist their country, not to irritate them to embarrass by clamour such measures, as may be undertaken for its relief. But what must the ingenious and candid think of the integrity of the writer of the Observations, when they compare the account I have stated of the sums raised by France, for the occasions of the war, with his assertion (page 36) printed in italics; lest it should escape their notice, that those “*identical sums were borrowed by France upon interest.*” And he repeats it again “that the credit of France, “bad as it might have been, did enable “her (not to raise within the year) but “to borrow (in italics) *the very sums* the

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“author

“ author of the State of the Nation men-
 “ tions, *viz.* 50,314,378 *l.*” I will not
 aggravate the feelings of this unhappy man,
 his own conscience will be sufficiently se-
 vere in its reprehensions; nor is it necessary
 for me to support my own credit, by ruin-
 ing his; and if it were necessary, he has
 done it most effectually himself; for it was
 not enough for him, with a copy of the
 account I have written from before his
 eyes, (for he confesses mine agrees exactly
 with his,) to assert what he saw was not the
 truth, in regard to the manner in which
 France provided for the expences of the
 war, and in which he must have expected
 to be contradicted by all mankind whenever
 I published the particulars of the account,
 but he must also in page 38, within the
 compass of a few lines, supply the reader
 with ample matter for questioning his vera-
 city or information; he there says, “ that
 “ France has *taken off* but a single vengtieme
 “ and some small matter in the capitation
 “ since the peace;” and then he tells, us
 “ that he speaks from very good informa-
 “ tion, and that the annual income of that
 “ state is at this day 1,350,000 *l.* short of a
 “ provision for their ordinary peace establish-
 “ ment.” O, monsieur de la Verdy, how
 this Writer traduces you! *if such be*
your management, you shall never have
 my vote to be Chancellor of the Exchequer
 to the King of Great Britain, should the
 French

French King dismiss you his service. Much rather would I see the finances of this country once more in the hands of even the Observer's Great Friend than in thine. Lock yourself up in your own caisse d'amortissement, and may you long continue "the last hope of the French finances."

What this shameless asserter of untruths says, in his 22, 23 and 24 pages, relative to the difference between the expence of the present peace establishment, and the expence of the peace establishment in 1752 and 1753, is perhaps a tissue of the most barefaced and palpable falsehoods that ever were attempted to be imposed upon mankind; and all this ushered in under a pretence of detecting *my fallacies*. He says too, that he has "searched the journals" and that what he lays before the public is extracted from them. He therefore takes from himself the apology of ignorance, which one would be tempted by their humanity to make for him, and charges the falsehoods home upon his conscience, with all the horrid circumstances of wilful, premeditated, and designed calumny. Let him look upon these pages, if the glare of truth does not blind his eyes, so long unaccustomed to its splendor; and when he here reads his own conviction, let him, if he has any sense of the contumely he must for ever lie under with all candid men, do that justice upon himself, which he owes to society,

and supply the defect of our laws, in not making falshood a capital crime.—I had said in the State of the Nation, octavo edition, page 34, “ that the circumstances of
 “ the times required a more expensive
 “ peace establishment, than that maintain-
 “ ed by Great Britain in former times of
 “ peace; and in 1764, the *charge of the*
 “ *military guard then settled*, as the perma-
 “ nent peace establishment, exceeded the
 “ charge of that maintained in the years
 “ 1752, 1753, and other years of peace,
 “ upon a medium near 1,500,000 l.” This he says, I have asserted without proof or probability; and mark how he sets about contuting me.—The plain method would have been to have set the expence of *the military establishments* in the several years since the last peace, against those of the years 1752 and 1753. — But can my countrymen believe, that so great an enemy to truth exists? When he saw, that by doing this he would have proved my assertion; I say, when he saw it (for he owns he searched the journals for the different establishments) he would not do it, for that would have been to have acted candidly, and his purpose was to misrepresent. What does he then? why he puts down a sum, without saying what years, establishment it is the expence of, or whether it is the medium of several, and calls that
 the

the expence of the peace establishment before the war. He leaves out the word *military* intirely, at the same time he would have mankind to conceive, that the sum he has set down was the medium, or constant expence of the *military* establishment before the war. Where he got his sum, I know not; nor will I take the trouble to enquire; forgeries cost him nothing, and it might cost me some pains to convict him of them. I shall therefore leave him, with his sum to account for, as he thinks most convenient for himself, and proceed to lay before my countrymen the *real sums* granted by parliament for the support of the military establishments in the years 1751, 1752, 1753 and 1754, as I find them in the journals, the dates of which I have given, that if I have mis-stated any thing, I may the more easily be corrected. I have also added all the sums which were granted in those years for other purposes, to take away every pretence for charging me with fallacy.

Supplies for the Service of the Year 1751.

JOURNAL	£.	£.
29 Janu. Granted for 8000 seamen, for the service of the year 1751	} 416,000	
14 Feb. Granted for ordinary of the Navy		290,302
For Greenwich Hospital	10,000	
For building and repairs	140,257	
	<hr/>	856,559
		5 Feb.

JOURNAL

	£.	£.
5 Feb. Granted for 18,857 Land Forces	612,315	
Half pay Officers	64,000	
Chelsea Hospital	62,567	
Widows	3,310	
Horse Guards reduced	4,747	
11 Feb. Granted for Forces in the Plan- tations, &c.	236,420	
General and Staff Officers	16,000	
14 Feb. Granted for Ordnance	109,150	
Extraordinaries Ordnance	1,699	
12 March, Granted for Army extraor- dinaries	47,984	
	<hr/>	1,158,192
Total Military Establishment for 1751		<hr/> 2,014,751
19 Feb. Granted to pay off South Sea annuities	2,325,023	
12 March, To pay Expences incur- red in Nova Scotia in 1749, 1750	57,582	
22 April, Granted for discharging Debt, Seamens Wages	200,000	
	<hr/>	2,582,605
25 Feb. Granted to replace to the Sinking Fund.		
Deficiency of salt	35,000	
Stamp Duties	6,461	
Licences	7,880	
Sweets	12,534	
Wines	4,592	
Glas	30,422	
Houses and Windows	70,097	
Poundage Subsidy	42,559	
12 March, Grants	65,797	
	<hr/>	275,342
25 Feb. Subsidy to the Elector of Bavaria	30,000	
12 March, For Nova Scotia in 1751	53,927	
22 April, For African Forts	10,000	
For Carlisle Road	3,000	
Total Supplies	<hr/>	66,927
		4,969,625

25. Nov.

Supplies for the Service of the year 1752.

JOURNAL	£.	£.
25 Nov. Granted for 10,000 Sea- men for the year 1752	} 507,142	
3 Dec. For Ordinary of the Navy		277,718
For Greenwich Hospital		9,699
For Building and Repairs		100,000
		<hr/> 894,559
28 Nov. Granted for 18,857 Land Forces	611,101	
For Ordnance	119,156	
Extra expence of ditto	5,763	
For Forces in Plantations, &c.	229,943	
16 Jan. Half-pay Officers	60,000	
Widows	3,125	
Extra expences last year	22,412	
Horse reduced	4,522	
Chelsea Hospital	58,448	
		<hr/> 1,114,470
Total Military Establishment for 1752		<hr/> 2,009,029
21 Jan. Granted for discharging the Navy Debt	} 900,000	
For discharging Vellum Annuities		400,000
		<hr/> 1,300,000
16 Jan. For replacing to the Sinking Fund.		
Deficiency of Stamp Duty	6997	
Spirituos Liquors	5,431	
Sweets	11,737	
Wines	24,102	
Glas	52,969	
Houses and Windows	61,066	
Grants	54,751	
28 Jan. Spirituous Liquors	17,119	
Additional Wines	6,693	
Glas	24,968	
Poundage	89,925	
		<hr/> 355,758
16 Jan. For Subsidy to Bavaria	20,000	
23 Jan. For Subsidy to Poland	32,000	
		<hr/> 52,000
		21 Jan.

JOURNAL

	£.	£.
21 Jan. For Nova Scotia for 1752	40,450	
Ditto for 1751	21,042	
For Georgia	4,000	
28 Jan. African Settlements	10,000	
Carlisle Road	3,000	
	<hr/>	78,492
28 Jan. To the African Company, } purchase of their Charter, &c. }		112,142
		<hr/>
Total Supplies		3,907,421

Supplies for the Service of the Year 1753.

JOURNAL

	£.	£.
22 Jan. Granted for 10,000 Seamen } for the year 1753	520,000	
For Ordinary of Navy	280,206	
For Greenwich Hospital	10,000	
	<hr/>	810,206
29 Jan. Granted for 18,857 Land Forces	628,315	
For Forces in Plantations	236,420	
Extra expence of Land Forces	26,689	
Half-pay Officers	58,000	
Widows	3,036	
Horse Guards reduced	4,288	
Chelsea Hospital	58,270	
1 Febr. Ordnance	107,688	
Extra expence of ditto	8,817	
	<hr/>	1,131,523
		<hr/>
Total Military Establishment for 1753		1,941,729
1 Febr. Subsidy to Bavaria	20,000	
Subsidy to Poland	32,000	
	<hr/>	52,000
20 Febr. For Replacing to the Sinking Fund, viz.		
Deficiency of Stamp Duties	7,916	
Spirituous Liquors	749	
Sweets	9,846	
	<hr/>	18,511
		15 Feb.

JOURNAL

	£.	£.
15 Febr. To Captain Vernon	2,214	
20 Febr. Nova Scotia last year	47,448	
Nova Scotia 1753	47,167	
15 March Westminster Bridge	2,000	
Carlisle road	3,000	
Georgia ———	2,632	
Africa ———	16,000	
	<u> </u>	120,461
Total Supplies ———	<u> </u>	2,132,701

Supplies for the Service of the Year 1754.

JOURNAL 1753.

	£.	£.
22 Nov. Granted for 10,000 Sea- men for the service of the year 1754 }	520,000	
29 Nov. Ordinary of the Navy	278,747	
Greenwich Hospital	10,000	
28 Dec. Building and Repairs	100,000	
	<u> </u>	908,747
26 Nov. Granted for 18,875 Land Forces	628,315	
Forces in the Plantations, &c.	236,420	
Ordnance —	118,347	
Extra expence of ditto	5,218	
21 Jan. Half-pay Officers	55,000	
Widows ———	2,944	
Horse Guards reduced	4,246	
Chelsea Hospital	57,358	
7 Febr. Extra Expences	31,900	
	<u> </u>	1,139,748
Total Military Establishment for 1754		2,048,495
18 Decem. Subsidy to Bavaria	20,000	
Subsidy to Poland	32,000	
	<u> </u>	52,000
21 Feb. For replacing to the Sinking Fund, viz.		
Deficiency of Sweets	6,792	
Tunnage Subsidy	61,505	
	<u> </u>	68,297
21 Feb. For discharging Exchequer Bills	499,600	
For Bills drawn from America }	15,497	
For Georgia Services 1747		
	<u> </u>	515,097
F.		20 Dec.

JOURNAL

	£.	£.
20 Decem. Granted for the Mint	15,000	
7 Febr. Georgia —	2,632	
African Forts	10,000	
Carlisle Road	6,000	
Nova Scotia last year	11,392	
Nova Scotia 1754	47,054	
Westminster Bridge	2,000	
Purchasing Marshalsea Prison	10,500	
Rebuilding the same	7,800	
26 Febr. Bounty to 40 Navy Chaplains	1,642	
	<hr/>	114,020.
Total Supplies	<hr/>	2,797,909

From these accounts it appears, that the
expenditure of the Military Establishment

In 1751, was	—	2,014,751
In 1752,	—	2,009,029
In 1753,	—	1,941,729
In 1754,	—	2,048,495
		<hr/>
		8,014,004
		<hr/>
Medium of these 4 years		2,003,501

Military Establishment in 1767, }
as stated by me, page 58, } 3,475,683
8vo. edition, }

Excess of the charge for the
Military Establishment of }
1767 beyond the medium } 1,472,182
charge in 1751, 1752, 1753, }
and 1754. }

Dare

Am I then justified in having said, that 1,472,182 *l.* is *near* 1,500,000 *l.* and what sort of sophistry must the author of the Observations make use of to persuade my countrymen that I am not, nay that I have been guilty of an error of no less a sum than 878,546 *l.* In having said so, I wish this gentleman would mind his *latin*, and cultivate his poetic genius, his talent for *fiction* might there be of use, and do him honour, but figures are of all things the most unfit for *fancy* to sport with. Apt as he is at evasion, I should imagine he will here find himself put to his shifts for a subterfuge, and that if he had any *blushing* materials in his composition, they will shew themselves upon this occasion; but as I suspect that *confession will be his last resource*, I will take the trouble to cut off his retreat, and anticipate his only plausible pretence for mistake. He perhaps may pretend, that altho' the excess of the charge of the *military guard* may come up to what I said, yet that the difference in the charge of the peace establishment, taking in other articles in both periods, was not more than he has called it. I shall therefore compare the grants for the peace establishment in four years of the former period, with the grants for the like services in four years of the latter, *leaving out deficiencies in both*; and in doing this, I shall manifest my own fairness, in taking the grant for military services in 1767, rather than those of 1764, as the proper esti-

mate of the *charge* of the present military peace establishment. The *military guard* for the peace establishment was, as I said, *settled* in 1764, but for reasons which I shall presently give, the *charge* of it cannot be so justly collected from the grants in 1764 as in 1767; nor will this writer charge me with flying from my proposition in saying this, for he will see, that the year 1764 is much higher than 1767, and consequently would have been more for my purpose. He indeed perceived that it was so, and therefore, instead of collecting the real sums which had been *actually* granted for the establishment in 1764, as they stand in the journals, which he says he looked into, or taking them from the account of the grants for that year as stated in the *Considerations*, he produces an estimate, which the author of the *Considerations* had given the public, as the estimate, to which the charge of the peace establishment *might, as he supposed, be reduced*, and to which that administration were labouring to reduce it. And this the *Observer* calls the *actual* peace establishment. Whether *that administration* would have succeeded *intirely* in the proposed reduction or not, cannot be known, for they were dismissed the service of their king to make room for the *Observer's* friends in 1765. The experience, however, of the two following years, led me to conceive, that the public occasions would not have permitted so considerable a reduction
from

from the *actual* expence, and therefore when I came to form a *reduced estimate* also, I made *larger* allowances in some particulars than had been made by the author of the *Considerations*; and as I had the advantage of more experience, I supposed that I was nearer the truth; and I therefore called my reduced estimate an *improvement* upon his; for where truth is the object, every approach to it is in my conception, an *improvement*. But whatever may be the case in respect to these *suppositious* estimates, it is the *real actual* expence only which I have to answer for. And I shall now proceed to shew how much the grants in the present peace exceed those of the former peace.

In 1764.

Navy,	—	1,444,800
Army, including Ordnance and Militia,	—	} 1,518,622
Extraordinaries of Army and Ordnance, including arrear on the last year's grant to C.	—	
Hospital,	—	} 1,058,124
		4,021,546
Miscellaneous articles,		183,800
Total	—	<u>4,205,346</u>

In 1765.

Navy,	—	1,450,966
Army, militia and ordnance,		1,522,175
Army and ordnance extraordinaries,	—	} 459,915
		3,433,056
Miscellaneous	—	93,779
Total	—	<u>3,526,835</u>

In 1766.

Army, ordnance and militia,	1,605,726
Navy, —	1,522,283
Extraordinaries of Army and } Ordnance, —	514,149
	<hr/> 3,642,158
Miscellaneous, —	75,628
Total	<hr/> 3,717,786

In 1767.

Navy —	1,569,321
Ordnance, —	220,790
Army, —	1,218,465
Militia, —	100,000
	<hr/> 1,539,255
Extraordinaries of Army and } Ordnance, —	367,107
	<hr/> 3,475,683
Miscellaneous	114,896
Total —	<hr/> 3,590,579

These are the amounts of the several grants for the support of the establishment in the four years since the peace of Paris, *exclusive of deficiencies*. Let us now see what sums were granted for similar services in the four years of the former peace, the particulars of which have already been given.

In 1751.

For Military Services,	2,014,751
Miscellaneous,	124,509
	<hr/> 2,139,260

In

In 1752.

For Military Services	2,009,029
Miscellaneous	190,634
	<hr/> 2,199,663

In 1753.

For Military Services	1,941,729
Miscellaneous	120,461
	<hr/> 2,062,190

In 1754.

For Military Services	2,048,495
Miscellaneous	114,020
	<hr/> 2,162,515

Now, if we take the medium of the four years of the last peace, which is 3,760,136*l.* and compare it with the medium of the four years of the former peace, which is 2,140,907*l.* the difference will be an *excess* of 1,619,229*l.* in the medium of the four years, since the peace of Paris *.

* The writer of the Observations, page 35, says, that our finding a fund which should produce 600,000*l.* was no small proof of national strength and financial skill. But without referring him to what I have shewn, that France actually did raise in the last years of the war, I would ask him what he thinks of our *now* raising within the year above two millions and an half by *new taxes* imposed since the former peace.

By taxes for paying interest of new debt,	2,165,300
By one shilling land tax,	500,000
	<hr/> 2,665,300

Now had these taxes, together with another shilling land tax been all imposed the first year of the war, we should have raised above *three millions within the year*, which would indeed have surprized all Europe; and yet we surely were as well able to have done it *then*, as we are to do it *now*; and had the expence of the war been confined to that extraordinary revenue, and the surplus of the Sinking Fund, which in all would have amounted to near five millions; two millions of our taxes would have expired with the war, and we should have had the same surplus in our Sinking Fund as we now have; altho' we had maintained the same peace establishment which we now do.

And if we take the Bavarian and Poland subsidies into the account of the peace establishment for the years in which they were granted, the difference will be only 52,000*l.* less. This then, is the method the *Observer* says, I ought to have taken for comparing the charge of the two establishments, and we see how little it makes for his purpose ; but if I had taken it, I should have imitated him in imposing a fallacy upon my Countrymen, and for that reason I did not take it. In the supplies for military services in the last four years, very large sums were given for extraordinaries, under which head many expences which were incurred during the war were included ; others are of so mixed a nature, as partly belonging to the war, and partly to the peace, that they are not to be separated. The war part of the charge must, however, lessen every year, as we remove farther from it ; and therefore the last years grants (when no new rupture is apprehended) will be the fairest estimate of the peace establishment. It was for these reasons, that I selected the years 1752 and 1753 of the former peace, and compared their *military* establishments with that of the year 1767 of the present ; and when the reader has cast his eye over the grants for those services in the preceding years of the present peace, he will be convinced, that I took the only fair method

thod of enquiry, and that which alone could give just information to my countrymen.

When I was pointing out the mischiefs which *hung* over this Nation, and proposing the best means I could think of for averting them, I little expected to be charged with having represented those mischiefs, as *having already fallen upon us*; yet such are the insinuations of this shameless writer; and he makes a collection of facts and accounts to shew, that things are not *now* in so bad a condition, as my reasoning tends to prove they *are likely to be in*, unless some remedies are speedily applied. The honour of having invented this mode of confutation I shall readily allow him, and I believe no fair man will envy it him. But let him shew the page in my book wherein it is said, that our manufacturers and artificers *have already* deserted us, or that the revenue from consumption *is already* diminished. I mentioned those, and such like misfortunes, as the *probable consequences* of our heavy taxes; and these were my words, page 61, “the effects of the prodigious
 “revenue drawn from the people since
 “the last peace *already begin to shew*
 “*themselves* in the increased price of labour, and the necessaries of life, it cannot be long before they operate upon our
 “manufacturers also.” If indeed I had
 F been

been inclined to exaggerate our public evils, I might have gone much further. I might have shewn the vast difference between the price of labour in this country and in France, by comparing the price of manufactured Gold and Silver in each, the most proper manufactures by which to estimate the price of labour in all countries; because the materials are in all countries of nearly the same value. I might too have appealed to the returns made to the war office, by the officers on the recruiting service, for proofs of the *present* deplorable paucity of our people; but it was never my purpose to amplify our grievances, nor to dwell upon such of our distresses, as the wisdom of government cannot speedily relieve us from. What then ought I to reply to this writer's charge, page 29, of having stated the ballance of our trade much too low. If I produce proofs in my defence which might demonstrate, that the error lies on the *other side*, I shall be justly accused of unnecessarily exposing the nakedness of my country; and if I withhold them, I must submit to this writer's illiberal censure. To the latter I will much readier submit, than be the occasion of doing an injury to my country. I will not therefore offer any proofs, nor employ any arguments in defence of my suppositious ballance of 2½ millions. I hope it is be-
low

low the truth, and I submit to the Observer's charge of having mis-stated it. One thing only he will allow me to observe, that the deduction I have made of 600,000*l.* from the ballance as stated in the Custom-house accounts, is a deduction from a trade, the exports of which is stated at 14 millions, and the imports at 11 millions.

There cannot, however, be any harm in supposing a case, and reasoning a little upon that supposition.

Suppose then, that in six years of peace, there had been remitted in specie, or bills of exchange upon foreign countries, which is equivalent to specie, upon account of certain individuals who came to reside here, to the amount of 6 or 7 millions. Suppose also, that in those six years the ballance of our trade, after paying the interest of our debt to foreigners, produced a clear annual sum of 1 million a year, or 6 millions in the whole; what would be the probable consequences? Would not the national stock of specie be augmented at the end of those six years by an addition of 12 or 13 millions? would not foreign coin be extremely plenty, and would not our own coin remain in the kingdom? Would not the price of bullion be reduced? And would there be any great occasion to make considerable coinages at our own mint? Suppose then, on the other hand, that, notwithstanding

this extraordinary remittance of 6 or 7 millions brought in by individuals, that the price of bullion advanced, that foreign specie became every day more scarce, and was at length not to be met with, that our own coinage had been much greater than in any former period, and that there was a general complaint of the want of circulating coin. Would the conclusion be, *that the clear ballance of our trade, after paying the interest of our debt to foreigners, had been estimated much below the truth, in calling it a million in our favour?*

Whoever shews me an error in my pamphlet, will find me disposed to correct it. The mistakes this writer points out to me, I shall certainly rectify in the next edition; and if those which he mentions, (page 24) and which I had not before corrected, were material, I should now have cancelled the faulty sheet, and reprinted it—but if he will look into the third edition, he will find, that some errors in computation, which he had taken notice of, were already corrected, tho' perhaps that part of his book was printed before that edition was published. It is however a little remarkable, that notwithstanding he supposes it to have been my purpose, in computing the value of the several premiums, to enhance the expences of the war, that the correction of the several errors he points out in my computations, only

only serves to inflame the account. But the ingenuity of his remarks upon the premiums of 1760 and 1762 merits particular notice. He discovers, that I should have said 21 instead of 20; and he makes the correction accordingly; he then finds, that 8 years had expired instead of 7, which he makes a fresh error, and that the remaining term of the annuity is worth only $10\frac{1}{4}$ years purchase instead of 11. Now the truth is, the error is only in the first number of years, which ought to have been 21; for at *the time I writ*, there were only seven years expired, tho' when he published there were eight; and I made my calculation of the value of the remaining term upon 14 years, and not upon 13, as he supposes, and therefore I took 11 years purchase for the value, which he will not say is more than it is worth. And this he was convinced in his own mind was the case, for the sum agrees with his, except in the $\frac{1}{4}$ of a year, which he has added to the purchase, and which I did not think so material as to include in my computation.— The taking 5 from 19, and leaving 13, is another error of the same magnitude, and which he remarks upon with the same candour. He here too saw, that my computation was made upon 14 and not 13; and that the error only lay in that number; and lest he should prove his own conviction, he

he makes no remark upon the sum of the computation. But one would think, that so accurate an accountant, and so minute an Observer of the errors of others, would be wondrously careful to avoid mistakes in his own figures, especially in the very instant in which he was so severely criticising upon slips of the pen, or the blunders of the press; and yet we find him setting down one *per cent* as the premium for the sums borrowed in 1756 and 1758, at the rate of $3\frac{1}{2}$ *per cent*.—I despise such pitiful advantages, and will not imitate the illiberality of his pen, by charging him with ignorance of the second rule of arithmetic, in taking three from $3\frac{1}{2}$, and making one the remainder. Let him correct it in his next edition, and learn to be less captious for the future.

My generosity to him in this instance will, I hope, intitle me to a favour I am going to ask from him; it is only for a share in a subscription, when he shall come to have the direction of the finances. If he can satisfy parliament, as no doubt he can, that it is the same thing to the nation, whether he gives an irredeemable term of 5 or of 500 years, to the subscribers, for the interest upon an addition to their capital, I think I can propose conditions for a loan, which will do him abundance of credit, and be of some advantage to myself.

If

If a man in private life was to borrow 100*l.* and give his bond for 120*l.* don't this writer think, that when he came to discharge his bond, at the end of 20 years, with all the growing interest, that he would consider the premium of 20*l.* as increased by the interest accruing upon it.

Would he not state the account thus.

Premium for the loan of 100 <i>l.</i> in-	}	20
cluded in my bond		
Interest upon that premium		20
		<hr/>
		40

I therefore pay forty pounds for the use of 100*l.* for 20 years, besides interest at five *per cent.* and would not this be the fact? But this wonderful financier does not perceive any difference in the propriety of making account of the interest accruing upon money, *of which the debtor never had the use*, and of doing the same where the money is actually received, and put to use by the debtor; tho' in the latter case it is evident, that he receives a compensation for the charge of interest by the use of the capital, and that in the other he never had any.—I wish Mr. La Verdy had this writer for his assistant.

I now come to the dire occasion of all this writer's spleen against me. My unfortunate two or three sentences, and a long
note

note respecting the transactions from July 1765, to August 1766.—He does not seem to know what it is I mean by that note. I thought the note spoke its own meaning, but, however, I will repeat it here. I meant to shew, “ that the then administration and parliament were abused by those “ they confided in, and that it is dangerous “ to allow interested traders to direct the “ measures of government”. The Observer, if he had not been blinded by his passion, might have found an apology in this for the mistakes of his patrons. It is no imputation upon any man to say, that he is not a heaven-born minister; nor to suppose that a nobleman, who never served in any office but that of a Lord of the King’s bed-chamber before he was called to the head of the treasury, wanted advice and direction. In laying the blame of his measures, therefore, upon those he advised with, I not only did him justice, but cast a censure upon those, who I thought ought to bear it; and if every set of men who are advised with by ministers, or called upon to give evidence before parliament, and misrepresent the truth, were in like manner reprehended, it might be a means of restoring credit to the opinions of merchants upon commercial points, and of bringing advantage to the nation, by inducing ministers to adopt their public-spirited propositions.

tions. This writer, however, will not suffer me to blame the *advisers*, of that administration. He may have his reasons for laying the fault upon his patrons, and I enter not into them ; so there let it remain. My stricture upon the conduct of foreign affairs he is still more provoked at, (page 83) — When the Russian business is *finished*, it will be time enough to enter into its merits. If, however, the Governor and Company of the Russia merchants *be content* with what was done in 1766, I am sure I shall make no objection, much less do I wish to throw any reflections upon the gentleman who transacted that business, or to lessen the credit of his address from the consul or factors at St. Petersburg, I shall therefore pass it over. With respect to the affairs of Italy, he chuses to be silent ; but as to Spain, he assures us, that most vigorous representations were transmitted to that court in reference to the Manilla ransom. He does not however deny, that they were presented by Lord Rochford's chaplain, which was all that I had said ; nor does he tell us, how much additional efficacy they derived from the dignity of the minister's character, nor the respect which was paid by the Spanish court to a protestant ecclesiastic. He prudently passes over the charge of neglecting to state or demand satisfaction for the maintenance of the French prisoners, not included in the agreement of 1764, which was

surely a most unaccountable *neglect*, for it could only be *neglect* in such *spirited* ministers, who were so well acquainted with the debilitated condition of France, or could have been so well informed of it by this writer. However, he gives us to hope, that great matters *would have been performed* against France, if that administration had continued; for he assures us, that towards its close, the Duke of Richmond obtained *large offers* with regard to Dunkirk, but his grace had probably resigned before he had time to compleat the agreement, for we have heard nothing of it since. The Canada bills is the grand subject of his triumph, and as that business was concluded, tho' I am afraid not intirely finished during his great friend's administration, he is in the right to swagger upon it. "He says, the Earl of
 " Hallifax never did, nor could refuse to
 " sign that convention, because that con-
 " vention *as it stands* never was before him". That Lord Hallifax did refuse to sign *that convention* I never said, but that the Earl of Hallifax did refuse to agree to the principal conditions of that convention I did say, tho' neither by his Lordship's permission or direction, but I founded my declaration on the *assertion of the proprietors of the Canada Bills*, as it stands in a petition of theirs intended for parliament, and carried up by them to ministry.

Want

Want of precision is another of this writer's charges against the author of the *State of the Nation*; and he supports his accusation most admirably, by the contrast of his own example. I shall not be at the pains of exposing his evasions and contradictions in more than one instance; because, as his business was only to misrepresent and falsify his doing it without precision has the *semblance* of virtue, or is at least a sign that his heart is not quite as bad as his head. In the compass of his work, he gives the *State of the Nation* to three several persons, and unites and separates them just as it serves his turn, or gives variety to the stream of his calumny.

In page 21 he says, "the extreme fallacy of this account cannot escape any reader who will be at the pains to compare the interest of money with which *he affirms* us to have been loaded in *his State of the Nation*, with the items of the principal debt, to which he refers in *his Considerations*". The same person is here made to be the author both of the *Considerations* and *the State of the Nation*; but a little lower in the same page, he gives each to a different author; for "he wishes, that *these gentlemen would lay their beads together*, that *they* would consider this matter, and agree upon something". Throughout his book, he more than hints, that the great

Statesman, who was at the head of the treasury in 1764, is the author of the State of the Nation; and in page 56, he lays it at his door, and carries it off again with all imaginable facility, and without the least apology. “ To excuse, says *he*, any appearance of *inconsistency* between the *author's* actions and *his* declarations, that he thought it right to relieve the landed interest (of the shilling in the pound) and lay the burden where it ought to lie on the Colonies, &c.” Here Mr. G— is directly said to be the author, for the sake of charging him with *inconsistency*; but that purpose being happily affected in a few lines of abuse, he takes up the brat, and gives it to its father again. For a little lower he says, “ If I am rightly informed, when that measure (the land tax) was debated in parliament, a very different reason was assigned by the *author's great friend*, as well as by others, for that reduction*.

Having

* So eagerly does this writer pant after the noble delight of giving birth to a calumny, that he goes out of his way to enjoy what he thinks a fit subject of misrepresentation.

The astonishment of M. D'Eon's friends, that the King of England's ratifications of the treaty were given to him to carry, afforded a hint to the author's lique perception, for traducing the peace, and throwing a calumny at the K— himself: and accordingly he perverts the astonishment of D'Eon's friends at the honour conferred on him, in appointing him
messen.

Having now given an answer to the most material charges of this writer, in respect to the principal parts of my Pamphlet, the *narrative* and *state of facts*, I shall make but little reply to his objections against the hints I threw out (for they are no more than hints). . . relieving the nation from the burdens which oppress it. They were the best means I could think of, and I am sorry^d they are not better than they appear to be to this writer. I really thought it not *very criminal* in me, to suggest some means of accommodating matters between messenger, into an astonishment in the court of France, at our *concessions* contained in the treaty. *J'ai apporté* "a Versailles il est vrai les ratifications du Roi d'Angleterre, a vostre grand etonnement et a celui de bien d'autres. *Je dois cela* au bontés du Roi d'Angleterre a celles de milord Bute, a monf. le comte de Viry a monf. le Duc de Nivernois et a fin a mon sçavoir faire;" are the words he quotes from monf. D'Eon (page 20) and from them he draws this unwarrantable inference, "that *the court of France was astonished at our concessions.*" Has the effrontery to insinuate, that the French court entertained such unworthy notions of the honour of our gracious sovereign, as to be *astonished*, that his majesty *ratified* the . . . by his ambassador had signed by his orders? Or . . . *and inuendo* to the people, that their beloved P— . . . concerting with Lord Bute, monf. Viry, and the Duke de Nivernois, to make *concessions* which should . . . *astonish the court of France?* yet one or other of these . . . wonders does he endeavour to extract from the simple declaration monf. D'Eon makes of the sense his . . . entertained of the honour done him, by committing to his care the conveying the ratifications from London to Paris.

the

the Colonies and this Country ; and I wished to draw the bond of connection still closer between the people of Ireland and Great Britain. But I am now heartily concerned, that I suggested any thing with such a tendency ; for the malignancy of this unhappy man's heart, and his rage for misrepresentation, have worked him up to an endeavour to infuse jealousies into the people of Ireland, and to provoke them to reject every overture for the common good of both nations. He aims to insinuate to them (in Page 51) that should the wishes of the truest friends of this great Empire be regarded, and that great Statesman, who he does me the honour to call my friend, be again called to a chief seat in the King's council, that they are to expect to have a Land Tax imposed upon them by an act of the British Parliament. This too he does at the very instant he was quoting my expressions, "*that I hoped Ireland might be induced to take a share of the public burdens upon herself;*" and owns, that I had held out to the people of that kingdom some advantages as equivalents for their doing so. I had indeed pointed out a Land Tax, as the most proper mode for raising the sum I had mentioned ; but even the mischievous ingenuity of this writer cannot wrest my expressions, into a design of
imposing

imposing that tax by act of the British Parliament.

Not content with the irreparable mischief he and his party have already done, and the encouragement they have already given to the people in the Colonies, to resist the execution of the laws, and to trample upon the authority of the supreme legislator, he cannot suffer a proposition, with a tendency to heal the unhappy breach between us and our fellow subjects, to pass, without gnashing his envenomed teeth upon it. I had proposed, as the fittest means for uniting this divided Empire, and incorporating the Colonies more effectually with Great Britain, to allow them a share in the great Council of the Realm, and a distinct representation in the supreme legislature. Every man who considers the proposition must see, that could such a union take place, all our unhappy differences must subside, and every cause for renewing them would cease. But such are not the wishes of this *party-man*, at least whilst his friends are out of power. His hopes of their getting into the ministry, are founded upon increasing the calamities of his country,

try, and he eagerly tears off the stiptics which I had held to his parents gushing wounds, and rends her mangled body in pieces, that his avarice and ambition may glut themselves with her blood, and “ *that the tongues of his dogs may be red thro’ the same.*”

He had told us, in page 5 of his work, that “ he aimed at holding out some comfort to the nation.” But where are the remedies he offers for the public grievances? What single measure does he propose for relieving the nation from her difficulties, or rescuing her from her distress? This it is that marks the party-man, and distinguishes him from the real friend of his country; and here it is, I wish to draw the line between this writer and myself. Attached as he supposes me to be to one Great Statesman dismissed from the service of the crown, I explore the evils of the state, and lay before parliament and ministry the best measures my poor abilities can suggest for their removal. This writer admits, the greatest of all our misfortunes, the public debt, to be fairly stated, leaves almost every other calamity hanging over her; and

after

after labouring to set at nought the remedies I had proposed, or to turn them into poison, attempts not to alleviate the woes he sees his country oppressed with, but closes his book, and turns away from her supplications, leaving this *comfort* to her lamenting friends, that however alarming may be the appearance of her disease, the medicines which have been presented to her will have no efficacy, and she must continue to languish, for there is no remedy but the secret *nostrum*, which he withholds from her, that can give her relief.—Some little kindness, however, he has for his distressed country, and he gives some small intimations of the component parts of his wonderful medicine. He shews us, that he builds much upon the strength of the patient's constitution, and that continuing to live a little more luxuriously than she has done, will contribute greatly to her health. To prove to us the vigorous condition of the state, he has given us an account of the increased consumption of the people; not that he pretends the inhabitants of Great Britain are so numerous as

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they

they were before the late war, but that they eat more flesh, drink more beer, burn more candles, use more soap and destroy more leather, than ever they did.

Some political writers have supposed, that the less any people consumed, the richer they were likely to grow; and that if little of their time and labour were taken up in administering to their own wants, that much of both might be employed in raising or manufacturing commodities for sale to other nations, and thereby drawing wealth to themselves. But this great commercial and fiscal estimator gives us to understand, that he explodes all such antiquated systems, for that nothing can so strongly evince the growing wealth and prosperity of a people, as their consuming all their own products and manufactures. On seeing them in the way to this happy condition, he felicitates his countrymen, and he very smartly reprehends the author of the State of the Nation for supposing, that the probable emigration of our people might, among other evils, lessen the revenue; and shews us, that it is all the same
with

to the state whether it's products and manufactures are consumed by many or by few inhabitants. Let there be ever so many deserters from the ship, if those remaining on board eat up the absent men's allowance as well as their own, no danger can ensue; they may safely put to sea, and brave the storm. He assures us also, that the manufacture of long woollen cloths is very much increased in the West Riding of Yorkshire, and that several other manufactures are extending themselves in the north of England; but he seems apprehensive that these are but partial advantages, for that, in other Parts of the kingdom, manufactures have decayed, and the country is deserted; all the *comfort*, therefore, which we can derive from this account is, that the land-owners in the north are in a much better way of increasing their rent-rolls, than the land-owners in the west.

In regard to our American affairs he also gives some hints of the nature of his *specific*. In page 21. He expresses his fears, "that
 " this nation and the colonies will never
 " fall back upon their true centre of gravity
 " and natural point of repose, until the ideas
 " of 1766 are *resumed* and *steadily pursued*." More free ports must therefore be made. The laws of trade must be further relaxed; the late duty acts must be repealed, and the parliament of Great-Britain must at last,
 I perhaps,

perhaps, part with its authority over the colonies. But I will do his friends the justice to acquit them of such intentions. I really believe they are heartily concerned at the effects they now see flowing from their mistaken measures, and would not, if they had again the power, use it as they then did. Some of their advisers, I imagine, stand as ill in their opinion as they do in mine, and I believe them to be resolved in their own breasts, whatever face appearances may wear, that they will never again be duped by those designing and interested men.

I form these opinions upon what I have heard of their recent refusal to carry in and support a petition to parliament for one of those *very measures* which this writer seems to recommend; so unsatisfactory do all his reasonings upon this topic appear to be even in the judgment of his own party, and his whole system for colony affairs stands as the deserted offspring of his own brain.

How different is his behaviour to my friends, from the treatment I shew to his? He charges to the account of mine every crude idea which I have given to the public, and I rescue his from the imputation he seems to lay at, their door of concurring in his opinions. He has done me the favour however, to transplant pretty large quotations from my *languid* production, and to pre-
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serve it in his *spirited* performance. His friends, perhaps, will not thank me for returning him the compliment, and continuing existence to what they may be sorry ever had being. To shew, however, to mankind, that such a writer *did exist*, and that I have not been combating a phantom, as well as to give them an idea of the manner in which he instructed his readers in the knotty business of colony regulations, I will transcribe the greatest part of one of his best written, and most intelligible pages, the seventy-sixth.

“ Whoever goes about to reason on any
 “ part of the policy of this country with
 “ regard to America, upon the mere ab-
 “ stract principles of government, or even
 “ upon those of our *own antient constitu-*
 “ *tion*, will be often misled. Those who
 “ resort for arguments to the most re-
 “ spectable authorities, *antient or modern*,
 “ *or rest upon the clearest maxims, drawn*
 “ *from the experience of other states and*
 “ *empires, will be liable to the greatest errors*
 “ *imaginable*. The object is wholly new
 “ in the world. It is singular : it is grown
 “ up to this magnitude and importance
 “ within the memory of man ; nothing in
 “ history is parallel to it. All the reason-
 “ ings about it, that are likely to be at
 “ solid, must be drawn from its actual
 “ circumstances. In this new system, a

“ principle of commerce, of *artificial* com-
 “ merce, must predominate. This com-
 “ merce must be secured by a multitude of
 “ *restraints very alien from the spirit of li-*
 “ *berty*; and a powerful authority must
 “ reside in the principal state, in order to
 “ enforce them. But the people who are
 “ to be the objects of these restraints are
 “ descendants of Englishmen; and of an
 “ high and free spirit. To hold over them
 “ a government made up of nothing but
 “ *restraints, and penalties, and taxes*, in
 “ granting of which they can have no share
 “ *will neither be wise, nor long practicable*,
 “ People must be governed in a manner
 “ agreeable to their temper and disposition;
 “ and men of free character and spirit must
 “ be ruled with, at least, some condescen-
 “ sion to this spirit and this character. The
 “ British colonist must see something which
 “ will distinguish him from the colonists of
 “ other nations. Those reasonings which
 “ infer from the many restraints under
 “ which we have already laid America, to
 “ our right to lay it under still more, and
 “ indeed under all manner of restraints,
 “ are conclusive; conclusive as to right;
 “ *but the very reverse as to policy and prac-*
 “ *tice*. We ought rather to infer from our
 “ having laid the colonies under many re-
 “ straints, that it is reasonable to compen-
 “ sate them by every indulgence that can
 by

“ by any means be reconciled to our inter-
 “ rest. We have a great empire to rule,
 “ composed of a vast mass of heterogenous
 “ governments, all more or less free and
 “ popular in their forms, all to be kept in
 “ peace, and kept out of conspiracy with
 “ one another, all to be held in subor-
 “ dination to this country; while the
 “ spirit of an extensive and intricate trad-
 “ ing interest pervades the whole, *always*
 “ *qualifying, and often controlling, every*
 “ *general idea and constitution of govern-*
 “ *ment.* It is a great and difficult object.
 “ I wish we may possess wisdom and tem-
 “ per enough to govern it as we ought.
 “ Its importance is infinite.”

I shall now take my leave of the author
 of the *observations*, and I hope I shall
 never again be engaged in a controversy
 with a professedly party writer. Exploring
 the devices of a malignant heart, and expo-
 sing its machinations, detecting its misre-
 presentations and wiping off its calumnies,
 are, to a man of humanity, the most pain-
 ful occupations. Every discovery of the
 depravity of our nature shocks his benevo-
 lent mind, and he sees, with grief, every
 new instance of the corruption of the
 human heart. What concern must it give
 him, to find the malice of a party writer
 directed against himself, and that his own
 justification calls upon him to develope the
 heart

heart of such an adversary. What still aggravates the misfortune, and must inflame his indignation is, that such an adversary arms himself against shame, and steels his soul against all compunction. Detect his calumnies and expose his artifices, charge him in the presence of his patrons with a series of untruths, from the title page to the conclusion of his libel; challenge all his friends to name a single page of his work in which you will not undertake to convict him of a palpable falsehood or a gross misrepresentation: however abash'd and confounded some virtuous men of his connection may appear, yet he himself shall affect to laugh at the pangs of conscience, and conceal the bitterness of his soul by a smile of complacency; and to prove to the world how hardened he is in guilt, shall advertise on the morrow the *tenth edition of the Budget*.

No wonder this unhappy man should attempt to ridicule, when he did not dare to join with me in the solemn address with which I had concluded my paper. How, indeed, could he, who had been warping the sense and misrepresenting the fact throughout an hundred pages, who had been teaching his heart to conceive obliquely, and instructing his pen to
utter

utter deceit, lift up his eye to heaven and supplicate a blessing?

*“ He who had most need of blessing,
 “ Could not say Amen,
 “ For Amen stuck in his throat,
 “ And his tongue refused to pronounce it.”*

MACBETH.

For my own part, I am not ashamed to profess, that, to me the welfare and happiness of my king and of my country are very interesting concerns, and that, of all human controversies I think that which has the good of the people and the safety of the state for its subject, the most important, and deserves to be treated with the most solemnity. “ The fool may scatter
 “ his firebrands and death, and say am I not
 “ in sport?” but the man who reflects upon the fatal consequences which may follow to millions of his fellow creatures from a wrong measure in government, or from an ill founded or mistaken opinion adopted by the people, will be cautious how he advances a falsehood, or misrepresents a truth—I have honestly given my opinions to my country. I wish them to be considered as they really are, only the opinions of an insignificant individual, open to amendment or confutation, and no other-

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ways meriting attention than as they may serve to convey information, to discover public evils, or point out remedies. I can lay my hand upon my heart and say such are its wishes, and let him who reprehends me do the same.

F I N I S.

P O S T S C R I P T.

I had passed over, without remark, the charge which the writer of the *Observations* makes against me in page 22, of having committed an error of 139,250 *l.* in the sum which I had stated as the interest chargeable on the unfunded debt at the close of the war; for having in another part of my book, when I shewed how the unfunded debt had been disposed of, proved, that the whole of that sum of 9,975,017 *l.* except 1,226,915 *l.* navy debt, was either actually discharged with money, or placed in exchequer bills at interest, or funded; I thought the least intelligent of my readers would have been able to have convicted him of the misrepresentation, and to have justified me in computing the interest at the sum I did. However, as from some late publications I find that is not the case, I think myself obliged to set the public right in that matter, and to bring one more censure upon the author of the *Observations*. When I was stating the whole expence of the late war, and the burdens which were brought upon the people of this country in consequence of it, I thought it just to add such sums as then appeared to be due, or were afterwards allowed to be then due, altho' no provision had been then made for them to the amount of the funded debt; and this writer makes no objection to my having done so. But if it was right to include these sums in the account of the debt, was it not equally just to make a charge

for the interest, which must necessarily accrue upon them so soon as they became funded debts, or if they should be discharged with money taken up at interest, or with which other debts might have been discharged which actually carried interest? The plain state of the case therefore is this. It appears, that at the close of the war the nation was indebted in the sum of 9,975,017 *l.* for which no fund had been provided. In the course of a few years, however, the whole of this sum, except 1,226,915 *l.* has been either paid off with money, or charged upon funds, or placed in exchequer bills at interest. Now, had I a right in estimating the charge *brought upon the nation by the war* to make account of the interest, which the nation was in future to pay for such part of this unfunded debt, as was necessarily to be provided for, and which has been actually provided for? Let us then see how the account stands.

Paid off in 1764 and 1765,	£. 4,092,058
Funded in 1765,	1,500,000
Funded in 1766,	1,356,044
	<hr/> 6,948,102
Placed in Exchequer bills	1,800,000
Navy debt not demanded	1,226,915
	<hr/> 9,975,017

Now if we charge this sum of 6,948,102 *l.* which was actually paid off or funded, as having occasioned a charge for interest to the nation for that sum at 4 *per cent.* which was then the public rate for money, exclusive of *dou-
ceurs,*

ceurs, the amount will be 277,924*l.* and if to that sum be added the interest on the 1,800,000 exchequer bills at 3 *per cent.* which is 54,000*l.* the whole will be 331,924*l.* So far was I therefore from over-rating the charge for interest which this sum of 9,975,017*l.* has *occasioned* to the nation, that I estimated it 32,674*l.* below what it appears to be in this way of reckoning ; and I do not see that there is any fallacy in it. But to take the matter in this writer's own way. In this sum of 9,975,017*l.* is included 4,576,915*l.* navy debt, and of this he says no more than 2,200,000*l.* *carried* interest, therefore we are to deduct 2,426,915*l.* from the capital sum, and there will then remain 7,548,102*l.* which he does not deny was either to be paid with money or funded ; now, computing this sum at an interest of 4 *per cent.* it will have occasioned a charge to the nation of 301,924*l.* which still exceeds the sum I have stated. What spirit it is that possesses this writer, and prompts him thus to misrepresent in such flagrant instances, I will not pretend to say, but it must certainly be a strange infatuation, that could incite him to admit, that a debt of 9,975,017*l.* was fairly due, and yet to assert, that 160,000*l.* was the whole charge which ought to have been made for interest on account of it. Nay more, he does not deny, that I have given a just account of the disposal of this sum of 9,975,017*l.* and that no more of it remains to be provided for

(including the exchequer bills which carry interest) than 1,226,915 *l.* and that consequently 8,748,102 *l.* has been paid off with money funded, or disposed of, and yet he will not allow that any charge for interest should be made in estimating the expence which the war occasioned to the nation upon a greater sum than 4 millions, as if the other 4,748,102 *l.* cost nothing. The writer of the Budget in 1764, and of the State of the Nation in 1765, was of a very different opinion, in regard to the burden of this unfunded debt, from *this author*. One of the Budget author's charges upon the national revenue is, " for the interest of about
 " 6,000,000 of *out-standing debts*, at the
 " rate of 4 *per cent.* which must directly or
 " eventually come out of the permanent
 " revenue 240,000 *l.*" This was in the year 1764, and before the just sum of the unfunded debt incurred by the war could be fully ascertained. But what would the Budget author have said to me, if, in stating the account of that debt, at a future time, when the sum of it was not only known, but provision (exchequer bills included) actually made for 8,748,102 *l.* if I had estimated the charge brought upon the nation by this unfunded debt at no more than 160,000 *l.* which is the sum the author of the Observations says I ought to have computed it at? The writer of the State of the Nation in 1765 would have been still more provoked at me, if I had done as the *Observations*

vations would have had me ; for it was one of his capital censures upon Mr. Grenville's administration, that more of this unfunded debt was not provided for, instead of paying off a funded debt, which carried an interest of 4 *per cent.*—The unfunded debt, “ says he (page 33) amounts to more than “ *ten millions*, of which nearly seven is *out-standing*. And do ministers think, *that* “ *the funds can hold up their heads*, when “ *they see*, that if public affairs should make “ it necessary to provide but half a million “ extraordinary, we must wade through a “ loan of *more than ten times* that sum to “ get at it. God forbid ! that so heavy a “ calamity should overtake us ; but if the “ clouds of war should gather, who will “ give pledge to the stock-holders, that “ their property shall not be reduced to one “ half of its present value, while the first “ aspect of a war shall have to confront “ *a loan of seven or eight millions ?*”

In the same strain does this writer go on thro' almost his whole pamphlet, frightening himself and the public with this terrible bugbear, the *unfunded* and *out-standing* debt. And yet the charge for interest which it occasioned to the nation, the *Observations* tell us ought to be computed at no more than 160,000 *l.* which upon ten millions is not $1\frac{3}{4}$ *per cent.* and upon seven or eight, which is the sum he says ought to be funded, is not $2\frac{1}{4}$ taking it at the lowest alternative seven millions. Now what a
strange

strange financier does the *Observer* make of this author ; he shews him to have been inveighing against Mr. G. for not borrowing money at 4 *per cent.* in order to pay off a debt which did not bear an interest of $2\frac{1}{4}$ *per cent.* which of the gentlemen is *right* I will not take upon me to determine, “ but I wish they would lay their heads together, and agree upon something”. In the mean time, I shall take the liberty of letting my sum of 299,250 *l.* remain, as the charge brought upon the nation for interest by the unfunded debt of 9,975,017 *l.* computing it at 3 *per cent.* instead of 4, which was the then rate of Interest, and thereby making an allowance for non-interest sums equivalent to a deduction of $\frac{1}{4}$ from the whole capital ; for it is the same thing to compute interest at 4 *per cent.* on 7,481,263 *l.* or 3 *per cent.* on 9,975,017 *l.*

I had also omitted to take notice of the *Observer's* insinuation, page 15, that I had my reasons for stopping short at the year 1761, in the account I gave of the shipping ; for that if I had given 1762, I should have shewn, that our tonnage was in a course of *uniform augmentation*. Now does he forget, that the preliminaries for the peace were signed on the 3d of November in the year 1762 ; and would he have had me give that year as a year of war ? Does he not see, that in all my commercial estimates, I take the year 1762 as a year of peace, altho' there were but 7 weeks of it to come when the preliminaries

minaries were signed? And I did it for this reason, that upon all such great events, as war or peace, merchants take their measures *immediately*, and the effects are almost *instantaneous*. In the Appendix to the *Observations* the author exults, at having found the exports to Jamaica in 1767 larger than in either of the preceding years. He owns, however, that the account of the trade for that year was not *made up when I wrote*, and consequently, I am not chargeable with wilful misrepresentation. But that account was made up and presented before he published his *Observations*, and in this instance he shews us, that he had actually seen it when he was writing his Appendix. Why had he not then the candour, or even discretion, to make some apology for all the accusations he has made against me, as having stated the ballance of our trade too low, in calling it 2,500,000 l? Or indeed, how could he suffer his own pages to go abroad, in which he had so largely promised his countrymen an *increasing trade*, and led them to expect a ballance of no less than 4 millions?

The account, tho' a public one, is *too much in my favour* to make it prudent to insert it here, and I shall take no farther notice of it, than to beg of my Countrymen to believe, that it does not exceed the sum which I have stated.

It is not improbable, that the several corrections which I have made in the fourth
edition

edition of the present State of the Nation, may be imputed by the author of the *Observations* to the informations contained in his work ; he has my leave to do so, for altho' I had made them before his work appeared, yet I certainly should have adopted his corrections, if I had not before been supplied with the same. I take information chearfully from whoever will be at the pains to give it, and I object not to it because of the ungracious manner in which it is convey'd ; *docere ab hoste* is my maxim in all matters which regard the public ; and however I might hesitate to admit the writer into my confidence, I shall always be ready to avail myself of his communications. In the course of my investigation of the fallacies and misrepresentations contained in the *Observations*, I fear it has happened, that the indignation which always arises in honest minds upon the detection of premeditated fraud, has prompted my pen to set down some expressions, which convey stronger ideas of dislike to the author, than the degree of offence which he has given to me ought to have exacted, or than I really entertain. If the reader should be of that opinion, I ask his pardon ; and if the author of the *Observations* thinks so likewise, I give him leave to rejoin in language still more abusive than that which he has already made use of.

F I N I S.

